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I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING FACSIMILE
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Date of Transmission: May 8, 2006

Name of Person Making Transmission: Robert Faber

Signature:

Robert Faber

DOCUMENT(S) FAXED:

PAGES ATTACHED: 8

Re Applic of	Huilong Zhu et al.
Docket No.	FIS920040081US1
Serial No.	10/709,248
Filing Date	April 23, 2004
Attorney	Joseph P. Abate


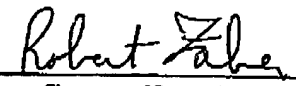
Attached: Amendment Transmittal Letter
Amendment**PLEASE DELIVER TO:**
EXAMINER: Matthew W. Such
ART UNIT: 2891
CONFIRMATION NO.: 3247
PHONE NO:
FAX NO: 571-273-8300

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INTERNATIONAL BUSINESS MACHINES CORPORATION

Intellectual Property Law
East Fishkill Facility
2070 Route 52
Hopewell Junction
New York 12533-6531Fax: 845-892-6363
Phone: 845-894-2580

MAY 08 2006

AMENDMENT TRANSMITTAL LETTER (Large Entity)					Docket No. FIS920040081US1	
Applicant(s): Huilong Zhu et al.						
Application No. 10/709,248	Filing Date April 23, 2004	Examiner Matthew W. Such	Customer No. 32074	Group Art Unit 2891	Confirmation No. 3247	
Invention: STRUCTURE AND METHOD OF MANUFACTURING A FINFET DEVICE HAVING STACKED FINS						
COMMISSIONER FOR PATENTS:						
Transmitted herewith is an amendment in the above-identified application.						
The fee has been calculated and is transmitted as shown below.						
CLAIMS AS AMENDED						
	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE	
TOTAL CLAIMS	11 -	20 =	0	x \$50.00	\$0.00	
INDEP. CLAIMS	1 -	3 =	0	x \$200.00	\$0.00	
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					\$0.00	
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT					\$0.00	
<input checked="" type="checkbox"/> No additional fee is required for amendment. <input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of _____ <input type="checkbox"/> A check in the amount of _____ to cover the filing fee is enclosed. <input checked="" type="checkbox"/> The Director is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account 09-0458 <input checked="" type="checkbox"/> Any additional filing fees required under 37 C.F.R. 1.16. <input checked="" type="checkbox"/> Any patent application processing fees under 37 CFR 1.17. <input type="checkbox"/> Payment by credit card. Form PTO-2038.						
WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.						
 Joseph P. Abate Attorney for Applicant Registration No. 30,238 Telephone No. 845-894-4633 Fax No. 845-892-6363			Dated: May 8, 2006			
CC:			I hereby certify that this correspondence is being facsimile transmitted to The Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below: <div style="text-align: center;"> May 8, 2006 (Date) </div> <div style="text-align: center;">  Signature of Person Mailing Correspondence </div> <div style="text-align: center;"> Robert Faber Typed or Printed Name of Person Mailing Correspondence </div>			

P11LARGEREV09

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I hereby certify that this correspondence is being facsimile transmitted to: The Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313. The applicant and/or attorney requests the date of deposit as the filing date.

Name of Person Making Transmission: Robert Faber
Date of Transmission: May 8, 2006

Robert Faber 5/8/06
(Signature & date)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE	
In re application of: Huilong Zhu et al.	Date: May 8, 2006
Serial Number: 10/709,248	Examiner: Matthew W. Such
Filed: April 23, 2004	Group Art Unit: 2891
Title: Structure and Method of Manufacturing a FinFET Device Having Stacked Fins	IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533-6531

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action dated February 6, 2006, kindly amend the application as follows.

10/709,248

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FIS920040081US1